

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF LE CLAIRE, IOWA DUE: December 1, 2016		16208200800000 CITY OF LE CLAIRE 325 WISCONSIN STREET LE CLAIRE, IOWA 52753-9525	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,368,925		1,368,925	1,368,925
Less: Uncollected property taxes-levy year	404		404	0
Net current property taxes	1,368,521		1,368,521	1,368,925
Delinquent property taxes	1,413		1,413	1,414
TIF revenues	4,067,524		4,067,524	4,244,378
Other city taxes	875,005	0	875,005	886,428
Licenses and permits	12,398	0	12,398	11,869
Use of money and property	214,327	2,061	216,388	164,009
Intergovernmental	623,714	0	623,714	601,198
Charges for fees and service	318,656	719,254	1,037,910	1,003,637
Special assessments	7	145	152	110
Miscellaneous	123,829	1,006,425	1,130,254	1,130,153
Other financing sources	8,787,352	285	8,787,637	8,928,395
Total revenues and other sources	16,392,746	1,728,170	18,120,916	18,340,516
Expenditures and Other Financing Uses				
Public safety	1,432,142	0	1,432,142	1,592,191
Public works	1,831,680	0	1,831,680	1,924,894
Health and social services	0	0	0	0
Culture and recreation	317,864	0	317,864	359,366
Community and economic development	2,261,535	0	2,261,535	2,376,663
General government	334,451	0	334,451	337,869
Debt service	3,241,405	0	3,241,405	3,242,057
Capital projects	238,405	0	238,405	653,634
Total governmental activities expenditures	9,657,482	0	9,657,482	10,486,674
Business type activities	0	1,026,221	1,026,221	1,030,074
Total ALL expenditures	9,657,482	1,026,221	10,683,703	11,516,748
Other financing uses, including transfers out	2,788,512	54,955	2,843,467	2,929,795
Total ALL expenditures/And other financing uses	12,445,994	1,081,176	13,527,170	14,446,543
Excess revenues and other sources over (Under) Expenditures/And other financing uses	3,946,752	646,994	4,593,746	3,893,973
Beginning fund balance July 1, 2015	6,146,156	16,369,805	22,515,961	22,631,097
Ending fund balance June 30, 2016	10,092,908	17,016,799	27,109,707	26,525,070
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 64,307 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 9,639,181	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,425,118			
		General obligation debt limit	\$ 18,673,293	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 12/12/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk EDWIN N. CHOATE		Telephone →	Area Code 563	Number 289-4242 Extension 1104
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	775,322	414,346		179,257			1,368,925			1,368,925	2			
3	Less: Uncollected property taxes - Levy year	249	133		22			404			404	3			
4	Net current property taxes	775,073	414,213		179,235	0		1,368,521		T01	1,368,521	4			
5	Delinquent property taxes	865	464		84			1,413		T01	1,413	5			
6	Total property tax	775,938	414,677		179,319	0	0	1,369,934			1,369,934	6			
7	TIF revenues			4,067,524				4,067,524		T01	4,067,524	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	35,396	18,972		3,340			57,708		T15	57,708	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	30,827						30,827		T15	30,827	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	234,630						234,630		T19	234,630	13			
14	Other local option taxes		551,840					551,840		T09	551,840	14			
15	TOTAL OTHER CITY TAXES	300,853	570,812	0	3,340	0	0	875,005	0		875,005	15			
16	Section B - LICENSES AND PERMITS	12,398						12,398		T29	12,398	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	9,256	3,456	14,390	620	5,237		32,959	2,061	U20	35,020	18			
19	Rents and royalties	55,566						55,566		U40	55,566	19			
20	Other miscellaneous use of money and property				74,127			74,127		U20	74,127	20			
21	Purchased interest & unrealized gain				51,675			51,675			51,675	21			
22	TOTAL USE OF MONEY AND PROPERTY	64,822	3,456	14,390	126,422	5,237	0	214,327	2,061		216,388	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes							0		C46	0	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation		461,602					461,602		C89	461,602	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	18,245	9,779	57,065	3,214			88,303		C89	88,303	54		
55	Iowa Dept. of Public Safety - GTSB	16,985						16,985			16,985	55		
56	Iowa State Library - Enrich Iowa & Direct State Aid	4,324						4,324			4,324	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	39,554	471,381	57,065	3,214	0	0	571,214	0		571,214	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service	52,500						52,500		D89	52,500	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	52,500	0	0	0	0	0	52,500	0		52,500	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	92,054	471,381	57,065	3,214	0	0	623,714	0		623,714	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	719,254	A80	719,254	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	293,894						293,894		A81	293,894	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	1,234						1,234		A89	1,234	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	3,916						3,916		A89	3,916	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,832						1,832		A89	1,832	99				
100	Park, recreation, and cultural charges	9,612						9,612		A61	9,612	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	PZ/BOA,Mowing,Nuisances,Copies,Notaries,Reports,etc.	8,168						8,168			8,168	103				
104	TOTAL CHARGES FOR SERVICE	318,656	0	0	0	0	0	318,656	719,254		1,037,910	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	7						7	145	U01	152	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	39,560						39,560	1,000,000	U99	1,039,560	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	685						685	74	U11	759	110				
111	Fines	50,622						50,622		U30	50,622	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc. Reimbursements	9,326						9,326			9,326	114				
115	MEC Rebate	225						225			225	115				
116	IAMU Insurance Dividend & Premium Audit	4,452	569					5,021	3,050		8,071	116				
117	Old Debt	250						250			250	117				
118	Other Misc. Revenues	31			2,467			2,498			2,498	118				
119	Group Insurance Reimbursements		15,642					15,642	3,301		18,943	119				
120	TOTAL MISCELLANEOUS	105,151	16,211	0	2,467	0	0	123,829	1,006,425		1,130,254	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,669,879	1,476,537	4,138,979	314,762	5,237	0	7,605,394	1,727,885		9,333,279	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	3,885						3,885	285	NR	4,170	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	1,750,000			3,565,000	625,000		5,940,000		NR	5,940,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	120,818			669,474	55,235		845,527			845,527	127
128	Internal TIF loans and transfers in				1,997,940			1,997,940			1,997,940	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,874,703	0	0	6,232,414	680,235	0	8,787,352	285		8,787,637	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,544,582	1,476,537	4,138,979	6,547,176	685,472	0	16,392,746	1,728,170		18,120,916	132
133												133
134	Beginning fund balance July 1, 2015	653,949	357,543	142,099	4,966,502	26,063		6,146,156	16,369,805		22,515,961	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,198,531	1,834,080	4,281,078	11,513,678	711,535	0	22,538,902	18,097,975		40,636,877	136
137												137
138												138
139												139
140												140
141												141
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LE CLAIRE						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	557,090	162,857					719,947		E62	719,947	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	873						873		E89	873	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	111,460	9,526					120,986		E24	120,986	13		
14	Purchase of land and equipment	587,822						587,822		G24	587,822	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	927	52					979		E66	979	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	1,535						1,535		E32	1,535	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,259,707	172,435		0	0	0	1,432,142			1,432,142	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	26,237	298,410					324,647		E44	324,647	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	1,501	52,458					53,959		E44	53,959	48
49	Traffic control safety — Current operation	4,852	13,075					17,927		E44	17,927	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	6,089	63,713					69,802		E44	69,802	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	304,087						304,087		E81	304,087	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	43,616	17,642					61,258		E89	61,258	65
66	Purchase of land and equipment	1,000,000						1,000,000		G89	1,000,000	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,386,382	445,298		0	0	0	1,831,680			1,831,680	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	191,809	31,812					223,621		E52	223,621	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	23,284	6,426					29,710		E61	29,710	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	26,994	2,147					29,141		E61	29,141	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	28,179	7,213					35,392		E61	35,392	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	270,266	47,598		0	0	0	317,864			317,864	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	31,191	111					31,302		E89	31,302	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	164						164		E89	164	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			1,378				1,378		E50	1,378	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	13,841	17					13,858		E29	13,858	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	168,118	610					168,728		E89	168,728	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			2,046,105				2,046,105		E89	2,046,105	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	213,314	738	2,047,483	0	0	0	2,261,535			2,261,535	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	26,857	1,112					27,969		E29	27,969	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	165,612	42,898					208,510		E23	208,510	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	18,988	2,288					21,276		E31	21,276	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	76,108	588					76,696		E89	76,696	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	287,565	46,886	0	0	0	0	334,451			334,451	176
177	Section G — DEBT SERVICE			86,450	3,154,955			3,241,405			3,241,405	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	86,450	3,154,955	0	0	3,241,405			3,241,405	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets					206,506		206,506			206,506	184
185	Information Technology					31,899		31,899			31,899	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	238,405	0			238,405	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	238,405	0	238,405			238,405	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,417,234	712,955	2,133,933	3,154,955	238,405	0	9,657,482			9,657,482	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,026,221	E80	1,026,221	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LE CLAIRE		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,026,221		1,026,221	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,417,234	712,955	2,133,933	3,154,955	238,405	0	9,657,482	1,026,221		10,683,703	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	33,275	741,469			15,828		790,572	54,955		845,527	255
256	Internal TIF loans/repayments and transfers out			1,997,940				1,997,940			1,997,940	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	33,275	741,469	1,997,940	0	15,828	0	2,788,512	54,955		2,843,467	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,450,509	1,454,424	4,131,873	3,154,955	254,233	0	12,445,994	1,081,176		13,527,170	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nondisposable	2,823	101,682					104,505			104,505	263
264	Restricted		283,274	149,205	8,358,723			8,791,202			8,791,202	264
265	Committed							0			0	265
266	Assigned	281,569				457,302		738,871			738,871	266
267	Unassigned	463,630	-5,300					458,330			458,330	267
268	Total Governmental	748,022	379,656	149,205	8,358,723	457,302	0	10,092,908			10,092,908	268
269	Proprietary								17,016,799		17,016,799	269
270	Total ending fund balance June 30, 2016	748,022	379,656	149,205	8,358,723	457,302	0	10,092,908	17,016,799		27,109,707	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,198,531	1,834,080	4,281,078	11,513,678	711,535	0	22,538,902	18,097,975		40,636,877	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LE CLAIRE Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ 3,035 M32 M44 M94 M52 M62 M80 M81 M89 \$ 4,123						Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.											
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,097,267			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt											
	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)			
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$			
2. Sewer utility	19U 4,751,165	29U 5,960,263	39U 328,488	49U 5,702,940	49U	49U	49U	I89 816,781			
3. Electric utility	19U	29U	39U	49U	49U	49U		I92			
4. Gas utility	19U	29U	39U	49U	49U	49U		I93			
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94			
6. Industrial Revenue	19T	24T	34T		44T	44T		I89			
7. Mortgage revenue	19T	24T	34T		44T	44T		I89			
8. TIF revenue	19U 2,127,355	29U 2,425,120	39U 2,127,355	49U	49U 2,425,118	49U	49U	I89 5,200			
9. Streets	19U 3,526,259	29U 933,345	39U 1,137,359	49U 3,322,245	49U	49U	49U	I89 204,451			
10. Public Safety	19U 134,865	29U 138,060	39U 99,865	49U 173,060	49U	49U	49U	I89 50,645			
11. City Facilities	19U 164,513	29U 150,692	39U 153,413	49U 161,792	49U	49U	49U	I89 18,065			
12. Recreation	19U 91,952	29U 93,757	39U 91,952	49U 93,757	49U	49U	49U	I89 11,803			
13. Other Govt. Purpose	19U 215,473	29U 108,064	39U 138,150	49U 185,387	49U	49U	49U	I89 28,441			
14.	19U	29U	39U	49U	49U	49U	49U	I89			
Total long-term debt	11,011,582	9,809,301	4,076,582	9,639,181	2,425,118	0	0	1,135,386			
B. Short-term debt											
Outstanding as of JULY 1, 2015				61V \$	Amount - Omit cents						
Outstanding as of JUNE 30, 2016				64V \$							
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014											
				\$	373,465,855		x .05 = \$		18,673,293		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016											
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61						
	\$	8,358,241	\$	575,702	24,326	1,862,624	10,820,893				
REMARKS Rev P5, Proprietary (h), Beginning Balance July 1, 2015 (line 134) difference due to not reporting GASB 68 "Pension Expense" of \$115,136 in FYE15.											